

SENATE RECORD VOTE ANALYSIS

106th Congress
2nd Session

Vote No. 193

July 14, 2000, 10:16 a.m.
Page S-6769 Temp. Record

DEATH TAX REPEAL/Long-Term Care Credit, Death Tax Offset

SUBJECT: Death Tax Elimination Act . . . H.R. 8. Bayh amendment No. 3843.

ACTION: AMENDMENT REJECTED, 46-51

SYNOPSIS: As introduced, H.R. 8, the Death Tax Elimination Act, will repeal the estate, gift, and generation-skipping taxes. The taxes will be phased out over the next 10 years.

The Bayh amendment would strike all after the first word and substitute text that would reduce Federal death taxes instead of eliminating them. More specifically, it would gradually increase the qualified family-owned business deduction amount from the current \$1.3 million to \$3.375 million in 2009, and it would gradually increase the current \$675,000 exclusion amount on which the unified estate and gift tax credit is based to \$2 million in 2009. (The amendment would deny roughly \$40 billion, or 40 percent, of the projected tax relief over the next 10 years.) The amendment would then enact a long-term health care tax credit and would make health insurance costs of the self-employed fully deductible for taxable years beginning after December 31, 2000.

Those favoring the amendment contended:

Some of us favor the elimination of the inheritance taxes; others of us strongly oppose that elimination. We agree, though, that it would be better to exempt all but the extremely wealthy from having to pay those taxes in order to be able to have more room in the budget to address other priorities. The Bayh amendment would address two such other priorities. First, it would provide a long-term care tax credit, in order to help families who have to make considerable sacrifices to provide care to a loved one with a lingering illness. Second, it would make health insurance costs of the self-employed fully deductible immediately. We believe that there is broad support among both parties for both of these proposals. We hope our colleagues will be willing to accept only a partial elimination of the death taxes in order to be able to afford paying for these proposals.

(See other side)

YEAS (46)			NAYS (51)		NOT VOTING (3)	
Republicans (3 or 6%)	Democrats (43 or 100%)		Republicans (51 or 94%)	Democrats (0 or 0%)	Republicans (1)	Democrats (2)
Chafee	Akaka	Kerrey	Abraham	Helms	Hutchinson ²	Dodd ² Daschle ^{2AY}
Jeffords	Baucus	Kerry	Allard	Hutchison		
Specter	Bayh	Kohl	Ashcroft	Inhofe		
	Biden	Landrieu	Bennett	Kyl		
	Bingaman	Lautenberg	Bond	Lott		
	Boxer	Leahy	Brownback	Lugar		
	Breaux	Levin	Bunning	Mack		
	Bryan	Lieberman	Burns	McCain		
	Byrd	Lincoln	Campbell	McConnell		
	Cleland	Mikulski	Cochran	Murkowski		
	Conrad	Moynihan	Collins	Nickles		
	Dorgan	Murray	Coverdell	Roberts		
	Durbin	Reed	Craig	Roth		
	Edwards	Reid	Crapo	Santorum		
	Feingold	Robb	DeWine	Sessions		
	Feinstein	Rockefeller	Domenici	Shelby		
	Graham	Sarbanes	Enzi	Smith, Bob		
	Harkin	Schumer	Fitzgerald	Smith, Gordon		
	Hollings	Torricelli	Frist	Snowe		
	Inouye	Wellstone	Gorton	Stevens		
	Johnson	Wyden	Gramm	Thomas		
	Kennedy		Grams	Thompson		
			Grassley	Thurmond		
			Gregg	Voinovich		
			Hagel	Warner		
			Hatch			

EXPLANATION OF ABSENCE:
1—Official Business
2—Necessarily Absent
3—Illness
4—Other

SYMBOLS:
AY—Announced Yea
AN—Announced Nay
PY—Paired Yea
PN—Paired Nay

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Those opposing the amendment contended:

Our Democratic colleagues want to tax the dead for all sorts of purposes. Some of those purposes have merit, though the tax is always inexcusable. In this case, they say that they want to tax the dead to get more money for a long-term care credit and for making health insurance costs of self-employed Americans fully deductible. We fully support the second purpose, and have been trying vigorously to win its enactment for years. Most recently, we passed it on the Minimum Wage Bill and on the Patients' Bill of Rights Plus Act. Unfortunately, we have yet to be able to get it to survive conference and then win the President's signature. It has been opposition from Democrats, and vetoes from this Administration, that have prevented that needed change from being enacted. The first purpose of this amendment, providing a long-term care credit, is partially supportable. We should provide tax incentives for providing long-term care, but those incentives should be in the form of deductions rather than credits. We have passed such tax incentives. For instance, on the tax relief bill last year, we passed various tax incentives for long-term care insurance and a tax incentive for people who care for their parents who have long-term health needs. Unfortunately, President Clinton vetoed that bill. Most recently, we added an above-the-line deduction for long-term health care to the Patients' Bill of Rights Plus Act. We support giving deductions rather than credits in order to give long-term care costs the same tax treatment as other health care costs. A credit would give them preferential treatment. Basically, we are very pleased with the priorities pursued in the Bayh amendment, and have voted for very similar proposals many times in the past. However, we cannot support this amendment because it would pay for these new benefits by taxing dead people. This amendment is not really about long-term care or health insurance deductibility--it is about Democrats' desire to tax the dead. We do not share that desire. The Federal Government should not be a grave robber for any purpose. We urge the rejection of this amendment.

(See other side)